WHAT IS CLAIMED IS:

1. A method for fabricating sidewall spacers in the manufacture of an integrated circuit device, comprising the steps of:

providing a substrate having a gate structure formed thereon;

forming a dielectric spacer layer over the semiconductor substrate; and

etching said dielectric spacer layer, prior to forming a layer subsequent to the dielectric layer, to form L-shaped spacers.

2. The method of Item 1, further including the step of forming a liner oxide layer over said gate structure prior to the step of forming the dielectric spacer layer.

3. The method of Item 2 wherein said liner oxide layer is deposited to a thickness of between approximately 20 Angstroms and 200 Angstroms.

4. The method of Item 1 wherein said dielectric spacer layer comprises a nitride layer.

5. The method of Item 3, wherein the said dielectric spacer has a thickness in the range of 150 Angstroms and 500 Angstroms.

6. The method of Item 1 wherein said dielectric spacer layer comprises a silicon oxynitride layer.

7. The method of Item 1 wherein the step of etching said dielectric layer includes anisotropically etching said dielectric layer to form L-shaped spacers, said L-shaped spacers having vertical portions varying in thickness and horizontal portions varying in thickness.

8. The method of Item 7, wherein said and horizontal portion of the L-shaped spacers having bulging profiles varying gradually in thickness from a maximum thickness immediately adjacent the vertical portion of the L-shaped spacer to a portion of the L-shaped spacer furthers from the vertical-portion of the L-shaped spacer, wherein the horizontal portion varies gradually to provide for an average thickness of the L-shaped portion that is 50 to 85 percent of the maximum thickness.

9. The method of Item 7 wherein said dielectric layer is anisotropically etched using a capacitively coupled plasma etch process with an etching chemistry comprising CH3F and O2 in combination with an inert gas to form said L-shaped spacers.

10. The method of Item 7, wherein said dielectric layer is anisotropically etched using an inductively coupled plasma etch process with an etching chemistry comprising CH3F and O2 in combination with an inert gas.

11. The method of Item 1, wherein the step of etching said dielectric layer to form said L-shaped spacers includes using CH3F and O2 chemistry in ratios ranging from approximately 2:1 to approximately 5:1 CH3F to O2.

12. The method of Item 11, wherein the step of etching said dielectric layer to form said L-shaped spacers utilizes a pressure during the etch process ranging from approximately 20 milliTorr to approximately 500 milliTorr.

13. The method of Item 11, wherein the step of etching includes using a temperature ranging from approximately 10 degrees C and 30 degrees C.

14. An apparatus comprising a first transistor structure including an L-shaped spacer having a vertical portion varying substantially in thickness over a majority of its length and a horizontal portion varying substantially in thickness over a majority of its length.

15. The apparatus of Item 14, wherein said vertical and horizontal portions of L-shaped spacers have a bulging profile which varies gradually in thickness from a maximum thickness immediately adjacent the vertical portion of the L-shaped spacer to a portion of the L-shaped spacer furthest from the vertical-portion of the L-shaped spacer, wherein the horizontal portion varies gradually to provide for an average thickness of the L-shaped portion that is 50 to 85 percent of the maximum thickness.

16. The apparatus of Item 14, wherein the length of the horizontal portion of the L-shaped spacer ranges from approximately 80 percent of the deposition thickness to 150 percent of the deposition thickness.

17. The apparatus of Item 14 further comprising:

a second transistor immediately adjacent to the first transistor, where in a distance between a sidewall portion of a gate of the first transistor and a sidewall portion of a gate of the second transistor less than 120 nanometers.

18. A method for fabricating sidewall spacers in the manufacture of an integrated circuit device, comprising the steps of:

providing a substrate having a gate structure formed thereon;

forming a liner oxide layer on said gate structure;

forming a dielectric spacer layer over said liner oxide layer; and

anisotropically etching said dielectric layer, prior to forming a layer subsequent to the dielectric layer, to form L-shaped spacers, said L-shaped spacers having vertical portions and a horizontal portion, wherein the horizontal portion varies gradually in thickness from a maximum thickness immediately adjacent the vertical portion of the L-shaped spacer to a portion of the L-shaped spacer furthest from the vertical-portion of the L-shaped spacer, wherein the horizontal portion varies gradually to provide for an average thickness of the L-shaped portion that is 50 to 85 percent of the maximum thickness.